

## CHAPTER 76

## MOTOR FUEL AND FRANCHISE TAX REFUNDS

H. F. 420

AN ACT to authorize the department of revenue to credit gas and franchise tax refunds against the tax liability of a taxpayer.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section three hundred twenty-four point seventeen (324.17), unnumbered paragraph one (1), Code 1979, is amended to read as follows:

Any person other than a licensee who shall use motor fuel for the purpose of operating or propelling farm tractors, corn shellers, roller mills, truck-mounted feed grinders, stationary gas engines, aircraft, for cleaning or dyeing or for any purpose other than in watercraft or in motor vehicles operated or intended to be operated upon the public highways and having paid the motor fuel tax on the fuel either directly to the department of revenue or by having the tax added to the price of the fuel, and who has a refund permit shall, upon presentation to and approval by the department of revenue of a claim for refund be reimbursed and repaid the amount of the tax which the claimant has paid on the gallonage so used, except that the amount of any refund payable under this division may be applied by the department of revenue against any tax liability outstanding on the books of the department against the claimant. Every claim filed subsequent to July 4, 1957, shall be subject to the following conditions:

Sec. 2. Section three hundred twenty-four point seventy-one (324.71), Code 1979, is amended to read as follows:

324.71 REFUNDS TO PERSONS OTHER THAN DISTRIBUTORS. Except as provided in section 324.54, any person other than a distributor who has paid or has had charged to the person's account with a distributor, dealer or special fuel dealer fuel taxes imposed under this chapter with respect to motor fuel or special fuel in excess of one hundred gallons, which is subsequently lost or destroyed, while the person is the owner, through leakage, fire, explosion, lightning, flood, storm, or other casualty, except evaporation, shrinkage, or unknown causes, the person shall be entitled to a refund of the tax so paid or charged. To qualify for the refund, the person shall notify the department of revenue in writing of the loss or destruction and the gallonage lost or destroyed within ten days from the date of discovery of the loss or destruction. Within sixty days after filing the notice, the person shall file with the department of revenue an affidavit sworn to by the person having immediate custody of the motor fuel or special fuel at the time of the loss or destruction setting forth in full the circumstances and amount of the loss or destruction and such other information as the department of revenue may require. Any refund payable under this section may be applied by the department against any tax liability outstanding on the books of the department against the claimant.

Sec. 3. Section three hundred twenty-four point seventy-two (324.72), unnumbered paragraph one (1), Code 1979, is amended to read as follows:

~~In-the-event-that~~ If any fuel taxes, penalties, or interest have been erroneously or illegally collected from a licensee, the department of revenue may permit the licensee to take credit against a subsequent tax return for the amount of the erroneous or illegal overpayment ~~or~~, may apply the overpayment against any tax liability outstanding on the books of the department against the claimant, or shall certify the amount thereof to the comptroller of this state, who shall thereupon draw his or her warrant for the certified amount on the treasurer of state payable to the licensee. The refund shall be paid to the licensee forthwith.

Sec. 4. Section four hundred twenty-two point seventy-three (422.73), subsection one (1), Code 1979, is amended to read as follows:

1. If it shall appear that, as a result of mistake, an amount of tax, penalty, or interest has been paid which was not due under the provisions of division IV of this chapter or chapter 423, then such amount shall be credited against any tax due, or to become due, ~~under-this-chapter on the books of the department~~ from the person who made the erroneous payment, or such amount shall be refunded to such person by the department. A claim for refund or credit that has not been filed with the department within five years after the tax payment upon which a refund or credit is claimed became due, or one year after such tax payment was made, whichever time is later, shall not be allowed by the director.

Sec. 5. This Act is effective January first following its enactment.

Approved April 20, 1979

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CHAPTER 77  
MOTOR FUEL TAX REFUNDS

H. F. 645

AN ACT relating to the form of invoices for the purchase of motor fuel to support a claim for refund of motor fuel tax.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section three hundred twenty-four point seventeen (324.17), subsection three (3), Code 1979, is amended to read as follows:

3. No invoice shall be acceptable in support of a claim for refund unless it is a separate serially numbered invoice covering no more than one purchase of motor fuel, prepared by the seller on a form approved by the department of revenue ~~with-double-faced-carbon-paper-under-the-original which will prevent erasure or alteration~~; nor unless it is legibly written with no corrections or erasures and shows the date of sale, the name and address of the seller and of the purchaser, the kind of motor fuel, the gallonage in ~~words--and~~